

SOE 06 2522-10

4/18/05



# ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts  
and Charter Schools

For Fiscal Year Ending  
June 30, ~~2006~~

2007

☒ BUDGET 53A-19-101

6/20/06

Date of Hearing

8/8/06

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

13 Iron

Entity

KENT F. PETERSON

6/20/06

Prepared by

Date

kent.peterson@iron.k12.ut.us  
email address

I certify that the data contained in this report

are true and correct to the best of my knowledge.

Kent F. Peterson

8/15/06

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Von Hortin  
von.hortin@schools.utah.gov
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Date Received @ USOE

# ANNUAL FINANCIAL REPORT

9/5/06

|                        |                           |                                     |                           |  |
|------------------------|---------------------------|-------------------------------------|---------------------------|--|
| <b>13 Iron</b>         |                           |                                     |                           |  |
| <b>10 GENERAL FUND</b> | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |

## REVENUES

|  |                  |                  |          |                   |
|--|------------------|------------------|----------|-------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>                          |                  |                  |          |                   |
| 1100 Property Taxes  | 6,968,907        | 7,749,699        | -        | 9,559,010         |
| 1200 Local Governmental Units Other Than LEAs                    |                  |                  |          |                   |
| 1310 Tuition From Pupils or Parents                              | 95,433           | 73,088           |          | 80,000            |
| 1320 Tuition from Other LEAs Within the State                    |                  |                  |          |                   |
| 1330 Tuition From Other LEAs Outside the State                   |                  |                  |          |                   |
| 1410 Transportation Fees From Pupils or Parents                  | 744              | 9,420            |          | 10,000            |
| 1420 Transportation Fees From Other LEAs Within the State        |                  |                  |          |                   |
| 1430 Transportation Fees From Other LEAs Outside the State       |                  |                  |          |                   |
| 1500 Earnings on Investments                                     | 323,601          | 555,252          |          | 500,000           |
| 1700 Student Activities  |                  |                  |          |                   |
| 1900 Other Revenues From Local Sources                           | 665,012          | 219,481          |          | 150,000           |
| 1910 Rentals   |                  |                  |          |                   |
| 1920 Contributions and Donations from Private Sources/Foundation |                  |                  |          |                   |
| 1940 Textbooks (Sales and Rentals)                               |                  |                  |          |                   |
| 1950 Other Revenues From Other School Districts                  |                  | 129,276          |          |                   |
| 1960 Other Revenues from Other Local Governments                 |                  |                  |          |                   |
| 1980 Refunds of Prior Year Expenditures                          |                  |                  |          |                   |
| 1990 Miscellaneous   |                  |                  |          |                   |
| <b>TOTAL REVENUES FROM LOCAL SOURCES</b>                         | <b>8,053,697</b> | <b>8,736,216</b> | <b>-</b> | <b>10,299,010</b> |

# ANNUAL FINANCIAL REPORT

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| <b>13 Iron<br/>10 GENERAL FUND</b>                           |   | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |
|--|---|---------------------------|-------------------------------------|---------------------------|--|
| <b>3000 REVENUES FROM STATE SOURCES</b>                      |   |                           |                                     |                           |  |
| <b>Minimum School Programs (From District Summary-Final)</b> |   |                           |                                     |                           |  |
| <b>Regular Basic Programs</b>                                |   |                           |                                     |                           |  |
| 3010   | Regular School Program K-12                   | 15,769,849                | 17,515,066                          |                           | 19,783,145                             |
| 3015   | Necessary Existent Small Schools              | 330,265                   | 312,504                             |                           | 334,580                                |
| 3020   | Professional Staff                            | 1,512,589                 | 1,622,309                           |                           | 1,795,418                              |
| 3025   | Administrative Costs                          | 104,736                   | 109,440                             |                           | 116,016                                |
| <b>Restricted Basic Programs</b>                             |   |                           |                                     |                           |  |
| 3105   | Special Education -- Add-On                   | 1,809,112                 | 2,065,258                           |                           | 2,446,983                              |
| 3110   | Special Education -- Self-Contained           | 233,123                   | 368,359                             |                           | 342,462                                |
| 3120   | Extended Year Program -- Severely Disabled    | 16,616                    | 16,166                              |                           | 17,137                                 |
| 3125   | Special Education -- State Programs           | 58,073                    | 58,239                              |                           | 60,000                                 |
| 3155   | Applied Technology -- Add-On                  | 749,933                   | 750,705                             |                           | 813,429                                |
| 3160   | Applied Technology -- Set-Aside               | 93,131                    | 71,748                              |                           | 27,685                                 |
| 3230   | Class Size Reduction (State Funds)            | 1,045,923                 | 1,156,942                           |                           | 1,250,487                              |
| <b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>                  |   | <b>21,723,350</b>         | <b>24,046,736</b>                   | <b>-</b>                  | <b>26,987,342</b>                      |
| <b>Other Minimum School Programs</b>                         |   |                           |                                     |                           |  |
| 3211   | Gifted and Talented                           | 29,535                    | 31,893                              |                           | 34,457                                 |
| 3212   | Advanced Placement                            | 9,884                     | 9,646                               |                           | 9,646                                  |
| 3213   | Concurrent Enrollment                         | 88,767                    | 102,929                             |                           | 144,802                                |
| 3215   | At-Risk -- Regular Program                    | 95,662                    | 99,257                              |                           | 104,348                                |
| 3218   | At-Risk -- Homeless and Minority              | 19,457                    | 23,350                              |                           | 30,000                                 |
| 3219   | At-Risk -- MESA                               |                           |                                     |                           |  |
| 3220   | At-Risk -- Gang Prevention                    |                           |                                     |                           |  |
| 3221   | At-Risk -- Youth-in-Custody                   | 583,382                   | 671,086                             |                           | 500,000                                |
| 3255   | Quality Teaching Block Grant                  | 889,649                   | 931,205                             |                           | 996,513                                |
| 3260   | Local Discretionary Block Grant               | 359,214                   | 372,875                             |                           | 374,366                                |
| 3270   | Interventions for Student Success Block Grant | 261,097                   | 247,934                             |                           | 263,672                                |
| 3405   | Social Security and Retirement                | 4,058,233                 | 4,396,135                           |                           | 5,142,036                              |
| 3415   | Pupil Transportation                          | 1,184,836                 | 1,242,259                           |                           | 1,580,717                              |
| 3423   | Out-of-State Tuition                          |                           |                                     |                           |  |
| 3466   | Highly Impacted Schools                       |                           |                                     |                           |  |
| 3471   | Guarantee on Transportation Levy              |                           |                                     |                           |  |
| 3520   | School Land Trust Program                     | 157,028                   | 231,771                             |                           | 254,265                                |
| 3521   | Electronic High School                        |                           |                                     |                           |  |
| 3555   | Voted Leeway                                  |                           |                                     |                           |  |
| 3560   | Board Leeway                                  |                           |                                     |                           |  |
| 3805   | K-3 Reading Achievement                       |                           | 210,136                             |                           | 222,586                                |
| 3522   | Job Enhancement                               |                           | 3,500                               |                           |  |
| 3867   | Charter School Local Replacement              |                           |                                     |                           |  |
| <b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>                |   | <b>29,460,094</b>         | <b>32,620,712</b>                   | <b>-</b>                  | <b>36,644,750</b>                      |
| <b>Less Basic Local Levy</b>                                 |   | <b>3,871,129</b>          | <b>4,151,650</b>                    |                           | <b>5,066,786</b>                       |
| <b>TOTAL STATE SUPPORT AMOUNT *</b>                          |   | <b>25,588,965</b>         | <b>28,469,062</b>                   | <b>-</b>                  | <b>31,577,964</b>                      |
| <b>Other State Sources</b>                                   |   |                           |                                     |                           |  |
| 3700   | Other Revenues From State Sources (Non-MSP)   | 202,917                   | 76,701                              |                           | 82,411                                 |
| 3710   | Driver Education (Behind-the-Wheel)           | 67,950                    | 65,000                              |                           | 65,000                                 |
| 3866   | Charter School Startup (New in FY06)          |                           |                                     |                           |  |
| 3800   | Supplementals / Other Bills                   | 624,458                   | 95,165                              |                           | 136,456                                |
| 3900   | Revenues From Other State Agencies            | 16,762                    |                                     |                           | 15,000                                 |
| <b>TOTAL REVENUES FROM STATE SOURCES</b>                     |   | <b>26,501,052</b>         | <b>28,705,928</b>                   | <b>-</b>                  | <b>31,876,831</b>                      |

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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| <b>13 Iron</b>                             |  |                   |                   |                   |
|--|--|-------------------|-------------------|-------------------|
| <b>10 GENERAL FUND</b>                     |  | <b>ACTUAL</b>     | <b>FINAL</b>      | <b>ORIGINAL</b>   |
|  |  | <b>FY 2005</b>    | <b>BUDGET</b>     | <b>BUDGET</b>     |
|  |  |                   | <b>FY 2006</b>    | <b>FY 2007</b>    |
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>  |  |                   |                   |                   |
| 4101                                       | Impact Aid (Title VII)                         |                   |                   |                   |
| 4190                                       | Other Unrestricted Revenue Direct From Federal |                   |                   |                   |
| 4200                                       | Unrestricted Federal Revenue Through State     |                   |                   |                   |
| 4300                                       | Restricted Revenue Direct From Federal         | 690,220           | 191,777           | 40,000            |
| 4500                                       | Restricted Federal Through State               |                   |                   |                   |
| 4520                                       | Programs for the Disabled (IDEA)               | 1,295,785         | 1,371,020         | 1,354,117         |
| 4530                                       | Applied Technology Education                   | 158,618           |                   |                   |
| 4600                                       | Other Restricted Federal Through State         | 185,484           | 116,097           |                   |
| 4700                                       | Federal Received Through Other Agencies        | 395,174           | 476,720           | 440,000           |
| 4800                                       | No Child Left Behind (NCLB)                    | 1,921,790         | 1,804,030         | 1,727,246         |
| 4810                                       | Federal Forest Service (in Lieu of Tax)        | 15,780            | 24,594            | 40,000            |
| <b>TOTAL REVENUES FROM FEDERAL SOURCES</b> |  | <b>4,662,851</b>  | <b>3,984,238</b>  | <b>-</b>          |
| <b>TOTAL REVENUES, 10 GENERAL FUND</b>     |  | <b>39,217,600</b> | <b>41,426,382</b> | <b>-</b>          |
|  |  |                   |                   | <b>45,777,204</b> |

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| 13 Iron<br>10 GENERAL FUND | ACTUAL<br>FY 2005 | FINAL<br>BUDGET<br>FY 2006 | ACTUAL<br>FY 2006 | ORIGINAL<br>BUDGET<br>FY 2007 |
|----------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|----------------------------|-------------------|----------------------------|-------------------|-------------------------------|

## EXPENDITURES

|  |                   |                   |          |                   |
|--|-------------------|-------------------|----------|-------------------|
| <b>1000 INSTRUCTION</b>  |                   |                   |          |                   |
| 131 Salaries - Teachers  | 14,133,418        | 15,181,081        |          | 16,638,858        |
| 132 Salaries - Substitute Teachers                             | 129,529           | 145,189           |          | 225,000           |
| 161 Salaries - Teacher Aides and Paraprofessionals             | 2,305,473         | 2,723,726         |          | 2,947,605         |
| 100 Salaries - All Other                                       |                   |                   |          |                   |
| Total Salaries (100)   | 16,568,420        | 18,049,996        | -        | 19,811,463        |
| 210 Retirement   | 2,184,933         | 2,349,926         |          | 2,735,689         |
| 220 Social Security  | 1,256,007         | 1,370,598         |          | 1,515,626         |
| 240 Insurance (Health/Dental/Life)                             | 2,816,268         | 3,236,949         |          | 3,580,901         |
| 200 Other Benefits   | 183,526           | 220,355           |          | 424,654           |
| Total Benefits (200)   | 6,440,734         | 7,177,828         | -        | 8,256,870         |
| 300 Purchased Professional and Technical Services              | 263,758           | 325,030           |          | 350,000           |
| 400 Purchased Property Services                                |                   |                   |          |                   |
| 500 Other Purchased Services                                   | 5,705             | 2,659             |          | 10,000            |
| 561 Tuition to Other School Districts Within the State         |                   |                   |          |                   |
| 562 Tuition to Other School Districts Outside the State        |                   |                   |          |                   |
| 563 Tuition to Private Schools                                 |                   |                   |          |                   |
| 564 Tuition to Educational Service Agencies Within the State   |                   |                   |          |                   |
| 565 Tuition to Educational Service Agencies Outside the State  |                   |                   |          |                   |
| 566 Tuition to Charter Schools                                 |                   |                   |          |                   |
| 567 Tuition to School Districts for Voucher Payments           |                   |                   |          |                   |
| 569 Tuition--Other   |                   |                   |          |                   |
| Total Other Purchased Services (500)                           | 5,705             | 2,659             | -        | 10,000            |
| 600 Supplies   | 595,921           | 625,806           |          | 875,000           |
| 641 Textbooks  | 541,205           | 541,735           |          | 675,000           |
| Total Supplies (600)   | 1,137,126         | 1,167,541         | -        | 1,550,000         |
| 700 Property (Instructional Equipment)                         | 411,811           | 604,493           |          | 190,000           |
| 800 Other Objects  |                   |                   |          |                   |
| 810 Dues and Fees  |                   |                   |          |                   |
| Total Other Objects (800)                                      | -                 | -                 | -        | -                 |
| <b>TOTAL INSTRUCTION (1000)</b>                                | <b>24,827,554</b> | <b>27,327,547</b> | <b>-</b> | <b>30,168,333</b> |
| <b>2000 SUPPORT SERVICES</b>                                   |                   |                   |          |                   |
| <b>2100 SUPPORT SERVICES - STUDENTS</b>                        |                   |                   |          |                   |
| 141 Salaries - Attendance and Social Work Personnel            |                   |                   |          |                   |
| 142 Salaries - Guidance Personnel                              | 569,838           | 507,329           |          | 584,934           |
| 143 Salaries - Health Services Personnel                       | 80,723            | 90,285            |          | 120,837           |
| 144 Salaries - Psychological Personnel                         | 57,164            | 58,854            |          | 96,020            |
| 152 Salaries - Secretarial and Clerical                        | 52,107            | 53,152            |          | 55,226            |
| 100 Salaries - All Other                                       |                   |                   |          |                   |
| Total Salaries (100)   | 759,832           | 709,620           | -        | 857,017           |
| 210 Retirement   | 113,206           | 104,754           |          | 134,809           |
| 220 Social Security  | 56,796            | 53,509            |          | 65,562            |
| 240 Insurance (Health/Dental/Life)                             | 127,193           | 134,357           |          | 148,111           |
| 200 Other Benefits   |                   | 10,474            |          |                   |
| Total Benefits (200)   | 297,195           | 303,094           | -        | 348,482           |
| 300 Purchased Professional and Technical Services              | 199,915           | 472,649           |          | 375,000           |
| 400 Purchased Property Services                                |                   |                   |          |                   |
| 500 Other Purchased Services                                   | 2,467             | 2,653             |          | 7,000             |
| 591 Services Purchased From Another District Within the State  |                   |                   |          |                   |
| 592 Services Purchased From Another District Outside the State |                   |                   |          |                   |
| Total Other Purchased Services (500)                           | 2,467             | 2,653             | -        | 7,000             |
| 600 Supplies   | 27,177            | 15,049            |          | 30,000            |
| 700 Property   | 149               | 3,704             |          | 4,000             |
| 800 Other Objects  |                   |                   |          |                   |
| 810 Dues and Fees  |                   |                   |          |                   |
| Total Other Objects (800)                                      | -                 | -                 | -        | -                 |
| <b>TOTAL STUDENTS (2100)</b>                                   | <b>1,286,735</b>  | <b>1,506,769</b>  | <b>-</b> | <b>1,621,499</b>  |

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| <b>13 Iron<br/>10 GENERAL FUND</b>                     |  | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |
|--|--|---------------------------|-------------------------------------|---------------------------|--|
| <b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>     |  |                           |                                     |                           |  |
| 115  | Salaries - Supervisors & Directors                         | 261,146                   | 263,325                             |                           | 283,320                                |
| 133  | Salaries - Sabbatical Leave                                |                           |                                     |                           |  |
| 145  | Salaries - Media Personnel - Certificated                  | 130,204                   | 135,002                             |                           | 145,655                                |
| 152  | Salaries - Secretarial and Clerical                        | 45,658                    | 62,064                              |                           | 36,970                                 |
| 162  | Salaries - Media Personnel - Noncertificated.              | 178,356                   | 178,419                             |                           | 191,306                                |
| 100  | Salaries - All Other                                       |                           |                                     |                           |  |
|  | Total Salaries (100)                                       | <b>615,364</b>            | <b>638,810</b>                      | -                         | <b>657,251</b>                         |
| 210  | Retirement   | 100,630                   | 103,856                             |                           | 101,316                                |
| 220  | Social Security  | 59,521                    | 59,686                              |                           | 50,280                                 |
| 240  | Insurance (Health/Dental/Life)                             | 82,349                    | 100,247                             |                           | 76,106                                 |
| 200  | Other Benefits   | 44,199                    | 60,995                              |                           | 51,576                                 |
|  | Total Benefits (200)                                       | <b>286,699</b>            | <b>324,784</b>                      | -                         | <b>279,278</b>                         |
| 300  | Purchased Professional and Technical Services              | 677,669                   | 319,783                             |                           | 400,000                                |
| 400  | Purchased Property Services                                |                           |                                     |                           |  |
| 500  | Other Purchased Services                                   | 121,476                   | 131,255                             |                           | 160,000                                |
| 591  | Services Purchased From Another District Within the State  |                           |                                     |                           |  |
| 592  | Services Purchased From Another District Outside the State |                           |                                     |                           |  |
|  | Total Other Purchased Services (500)                       | <b>121,476</b>            | <b>131,255</b>                      | -                         | <b>160,000</b>                         |
| 600  | Supplies   | 34,795                    | 47,087                              |                           | 60,000                                 |
| 644  | Library Books  | 71,272                    | 78,970                              |                           | 110,000                                |
| 650  | Periodicals  | 9,416                     | 9,980                               |                           | 15,000                                 |
| 660  | Audio Visual Materials                                     | 9,141                     | 11,150                              |                           | 20,000                                 |
|  | Total Supplies (600)                                       | <b>124,624</b>            | <b>147,187</b>                      | -                         | <b>205,000</b>                         |
| 700  | Property   | 29,387                    | 21,718                              |                           | 65,000                                 |
| 800  | Other Objects  |                           |                                     |                           |  |
| 810  | Dues and Fees  |                           |                                     |                           |  |
|  | Total Other Objects (800)                                  | -                         | -                                   | -                         | -                                      |
| <b>TOTAL INSTRUCTIONAL STAFF (2200)</b>                |  | <b>1,855,219</b>          | <b>1,583,537</b>                    | -                         | <b>1,766,529</b>                       |
| <b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b> |  |                           |                                     |                           |  |
| 110  | Salaries - District Board and Administration               | 148,688                   | 152,152                             |                           | 156,249                                |
| 115  | Salaries - Supervisors and Directors                       |                           |                                     |                           |  |
| 152  | Salaries - Secretarial and Clerical                        | 17,668                    | 16,815                              |                           | 17,756                                 |
| 100  | Salaries - All Other                                       |                           |                                     |                           |  |
|  | Total Salaries (100)                                       | <b>166,356</b>            | <b>168,967</b>                      | -                         | <b>174,005</b>                         |
| 210  | Retirement   | 22,042                    | 22,464                              |                           | 25,011                                 |
| 220  | Social Security  | 11,348                    | 11,591                              |                           | 13,311                                 |
| 240  | Insurance (Health/Dental/Life)                             | 69,793                    | 61,949                              |                           | 64,442                                 |
| 200  | Other Benefits   |                           |                                     |                           |  |
|  | Total Benefits (200)                                       | <b>103,183</b>            | <b>96,004</b>                       | -                         | <b>102,764</b>                         |
| 300  | Purchased Professional and Technical Services              | 21,804                    | 23,520                              |                           | 25,000                                 |
| 400  | Purchased Property Services                                |                           |                                     |                           |  |
| 500  | Other Purchased Services                                   | 86,647                    | 86,529                              |                           | 100,000                                |
| 591  | Services Purchased From Another District Within the State  |                           |                                     |                           |  |
| 592  | Services Purchased From Another District Outside the State |                           |                                     |                           |  |
|  | Total Other Purchased Services (500)                       | <b>86,647</b>             | <b>86,529</b>                       | -                         | <b>100,000</b>                         |
| 600  | Supplies   | 9,387                     | 8,494                               |                           | 10,000                                 |
| 700  | Property   |                           |                                     |                           |  |
| 800  | Other Objects  |                           |                                     |                           |  |
| 810  | Dues and Fees  |                           |                                     |                           |  |
|  | Total Other Objects (800)                                  | -                         | -                                   | -                         | -                                      |
| <b>TOTAL DISTRICT ADMINISTRATION (2300)</b>            |  | <b>387,377</b>            | <b>383,514</b>                      | -                         | <b>411,769</b>                         |

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| <b>13 Iron<br/>10 GENERAL FUND</b>                                     |  | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |
|--|--|---------------------------|-------------------------------------|---------------------------|--|
| <b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>                   |  |                           |                                     |                           |  |
| 121  | Salaries - Principals and Assistants                       | 1,187,856                 | 1,161,759                           |                           | 1,386,655                              |
| 152  | Salaries - Secretarial and Clerical                        | 571,715                   | 560,376                             |                           | 706,153                                |
| 100  | Salaries - All Other                                       |                           |                                     |                           |  |
|  | Total Salaries (100)                                       | 1,759,571                 | 1,722,135                           | -                         | 2,092,808                              |
| 210  | Retirement   | 254,338                   | 248,954                             |                           | 316,887                                |
| 220  | Social Security  | 135,591                   | 135,774                             |                           | 172,330                                |
| 240  | Insurance (Health/Dental/Life)                             | 306,403                   | 341,371                             |                           | 461,595                                |
| 200  | Other Benefits   | 57,134                    | 98,589                              |                           | 95,172                                 |
|  | Total Benefits (200)                                       | 753,466                   | 824,688                             | -                         | 1,045,984                              |
| 300  | Purchased Professional and Technical Services              | 6,158                     |                                     |                           |  |
| 400  | Purchased Property Services                                |                           |                                     |                           |  |
| 500  | Other Purchased Services                                   | 35,275                    | 36,825                              |                           | 50,000                                 |
| 591  | Services Purchased From Another District Within the State  |                           |                                     |                           |  |
| 592  | Services Purchased From Another District Outside the State |                           |                                     |                           |  |
|  | Total Other Purchased Services (500)                       | 35,275                    | 36,825                              | -                         | 50,000                                 |
| 600  | Supplies   | 20,112                    | 56                                  |                           | 21,000                                 |
| 700  | Property   | 12,583                    |                                     |                           |  |
| 800  | Other Objects  |                           |                                     |                           |  |
| 810  | Dues and Fees  |                           |                                     |                           |  |
|  | Total Other Objects (800)                                  | -                         | -                                   | -                         | -                                      |
| <b>TOTAL SCHOOL ADMINISTRATION (2400)</b>                              |  | <b>2,587,165</b>          | <b>2,583,704</b>                    | <b>-</b>                  | <b>3,209,792</b>                       |
| <b>2500 SUPPORT SERVICES - CENTRAL</b>                                 |  |                           |                                     |                           |  |
| 100  | Salaries   | 577,158                   | 612,503                             |                           | 680,307                                |
| 210  | Retirement   | 84,015                    | 89,929                              |                           | 107,012                                |
| 220  | Social Security  | 42,319                    | 45,370                              |                           | 52,044                                 |
| 240  | Insurance (Health/Dental/Life)                             | 100,193                   | 118,428                             |                           | 127,958                                |
| 200  | Other Benefits   |                           |                                     |                           |  |
|  | Total Benefits (200)                                       | 226,527                   | 253,727                             | -                         | 287,014                                |
| 300  | Purchased Professional and Technical Services              | 691                       | 3,490                               |                           | 5,000                                  |
| 400  | Purchased Property Services                                |                           | 710                                 |                           | 700                                    |
| 500  | Other Purchased Services                                   | 19,851                    | 19,137                              |                           | 25,000                                 |
| 591  | Services Purchased From Another District Within the State  |                           |                                     |                           |  |
| 592  | Services Purchased From Another District Outside the State |                           |                                     |                           |  |
|  | Total Other Purchased Services (500)                       | 19,851                    | 19,137                              | -                         | 25,000                                 |
| 600  | Supplies   | 11,812                    | 17,928                              |                           | 20,000                                 |
| 700  | Property   |                           |                                     |                           |  |
| 800  | Other Objects  |                           |                                     |                           |  |
| 810  | Dues and Fees  |                           |                                     |                           |  |
|  | Total Other Objects (800)                                  | -                         | -                                   | -                         | -                                      |
| <b>TOTAL CENTRAL (2500)</b>  |  | <b>836,039</b>            | <b>907,495</b>                      | <b>-</b>                  | <b>1,018,021</b>                       |
| <b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b> |  |                           |                                     |                           |  |
| 180  | Salaries - Operation and Maintenance                       | 1,723,551                 | 1,798,922                           |                           | 2,013,144                              |
| 100  | Salaries - All Other                                       |                           |                                     |                           |  |
|  | Total Salaries (100)                                       | 1,723,551                 | 1,798,922                           | -                         | 2,013,144                              |
| 210  | Retirement   | 254,783                   | 259,803                             |                           | 301,335                                |
| 220  | Social Security  | 129,373                   | 135,755                             |                           | 154,006                                |
| 240  | Insurance (Health/Dental/Life)                             | 460,984                   | 504,428                             |                           | 558,989                                |
| 200  | Other Benefits   | 12,000                    | 19,808                              |                           | 62,833                                 |
|  | Total Benefits (200)                                       | 857,140                   | 919,794                             | -                         | 1,077,163                              |
| 300  | Purchased Professional and Technical Services              | 63,294                    | 100,546                             |                           | 93,000                                 |
| 400  | Purchased Property Services                                | 376,036                   | 346,533                             |                           | 445,000                                |
| 500  | Other Purchased Services                                   | 124,243                   | 139,520                             |                           | 150,000                                |
| 591  | Services Purchased From Another District Within the State  |                           |                                     |                           |  |
| 592  | Services Purchased From Another District Outside the State |                           |                                     |                           |  |
|  | Total Other Purchased Services (500)                       | 124,243                   | 139,520                             | -                         | 150,000                                |
| 600  | Supplies   | 1,207,948                 | 1,359,984                           |                           | 1,565,000                              |
| 700  | Property   | 7,708                     | 5,262                               |                           | 10,000                                 |
| 800  | Other Objects  |                           |                                     |                           |  |
| 810  | Dues and Fees  |                           |                                     |                           |  |
|  | Total Other Objects (800)                                  | -                         | -                                   | -                         | -                                      |
| <b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>            |  | <b>4,359,920</b>          | <b>4,670,561</b>                    | <b>-</b>                  | <b>5,353,307</b>                       |

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| <b>13 Iron<br/>10 GENERAL FUND</b>                    |  | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |
|---|--|---------------------------|-------------------------------------|---------------------------|--|
| <b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b> |  |                           |                                     |                           |  |
| 152   | Salaries - Secretarial and Clerical                        | 45,784                    | 47,028                              |                           | 49,577                                 |
| 171   | Salaries - Supervisors                                     | 53,621                    | 55,064                              |                           | 59,590                                 |
| 172   | Salaries - Bus Drivers                                     | 667,167                   | 732,146                             |                           | 931,799                                |
| 173   | Salaries - Mechanics and Other Garage Employees            | 163,731                   | 154,686                             |                           | 220,228                                |
| 174   | Salaries - Other (Trainers, etc.)                          |                           |                                     |                           |  |
|   | Total Salaries (100)                                       | <b>930,303</b>            | <b>988,924</b>                      | -                         | <b>1,261,194</b>                       |
| 210   | Retirement   | 103,108                   | 101,411                             |                           | 154,990                                |
| 220   | Social Security  | 72,665                    | 77,493                              |                           | 116,770                                |
| 240   | Insurance (Health / Accident / Life)                       | 89,854                    | 89,360                              |                           | 97,728                                 |
| 200   | Other Benefits   | 45,703                    | 51,257                              |                           | 78,664                                 |
|   | Total Benefits (200)                                       | <b>311,330</b>            | <b>319,521</b>                      | -                         | <b>448,152</b>                         |
| 400   | Purchased Property Services                                | 30,695                    | 36,790                              |                           | 30,000                                 |
| 511   | Services from Other LEAs (In State)                        |                           |                                     |                           |  |
| 512   | Services from Other LEAs (Out of State)                    |                           |                                     |                           |  |
| 513   | Commercial   |                           |                                     |                           |  |
| 514   | Student Allowance  | 36,256                    | 31,248                              |                           | 35,000                                 |
| 515   | Payments in Lieu of Transportation - Subsistence           |                           |                                     |                           |  |
| 516   | Payments of Mileage in Lieu of Bus (Dead Miles)            |                           |                                     |                           |  |
| 521   | Property Insurance   | 4,715                     | 4,792                               |                           | 5,000                                  |
| 522   | Liability Insurance  | 15,819                    | 17,250                              |                           | 18,000                                 |
| 530   | Communications (Telephone and Other)                       | 1,390                     | 1,114                               |                           | 2,000                                  |
| 580   | Travel / Per Diem  | 51,573                    | 55,329                              |                           | 60,000                                 |
| 591   | Services Purchased From Another District Within the State  |                           |                                     |                           |  |
| 592   | Services Purchased From Another District Outside the State |                           |                                     |                           |  |
|   | Total Other Purchased Services (500)                       | <b>109,753</b>            | <b>109,733</b>                      | -                         | <b>120,000</b>                         |
| 624   | Motor Fuel   | 185,340                   | 308,637                             |                           | 400,000                                |
| 625   | Natural Gas  | 5,922                     | 8,992                               |                           | 10,000                                 |
| 626   | Electricity  | 10,051                    | 9,644                               |                           | 15,000                                 |
| 600   | Other Supplies   | 165,762                   | 179,055                             |                           | 190,000                                |
|   | Total Supplies (600)                                       | <b>367,075</b>            | <b>506,328</b>                      | -                         | <b>615,000</b>                         |
| 730   | Equipment  | 78                        | 1,455                               |                           | 1,000                                  |
| 732   | School Buses   |                           |                                     |                           |  |
|   | Total Property (700)                                       | <b>78</b>                 | <b>1,455</b>                        | -                         | <b>1,000</b>                           |
| 890   | Miscellaneous Expenditures                                 | 5,475                     | 1,488                               |                           | 5,000                                  |
| 891   | Training   | 34,950                    | 41,534                              |                           | 42,561                                 |
|   | Total Other Objects (800)                                  | <b>40,425</b>             | <b>43,022</b>                       | -                         | <b>47,561</b>                          |
| <b>TOTAL STUDENT TRANSPORTATION (2700)</b>            |  | <b>1,789,659</b>          | <b>2,005,773</b>                    | -                         | <b>2,522,907</b>                       |



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| 13 Iron<br>10 GENERAL FUND                                     | ACTUAL<br>FY 2005 | FINAL<br>BUDGET<br>FY 2006 | ACTUAL<br>FY 2006 | ORIGINAL<br>BUDGET<br>FY 2007 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
| <b>2900 OTHER SUPPORT SERVICES</b>                             |                   |                            |                   |                               |
| 100 Salaries   |                   |                            |                   |                               |
| 210 Retirement   |                   |                            |                   |                               |
| 220 Social Security  |                   |                            |                   |                               |
| 240 Insurance (Health / Accident / Life)                       |                   |                            |                   |                               |
| 200 Other Benefits   |                   |                            |                   |                               |
| Total Benefits (200)   | -                 | -                          | -                 | -                             |
| 300 Purchased Professional and Technical Services              |                   |                            |                   |                               |
| 400 Purchased Property Services                                |                   |                            |                   |                               |
| 500 Other Purchased Services                                   |                   |                            |                   |                               |
| 591 Services Purchased From Another District Within the State  |                   |                            |                   |                               |
| 592 Services Purchased From Another District Outside the State |                   |                            |                   |                               |
| Total Other Purchased Services (500)                           | -                 | -                          | -                 | -                             |
| 600 Supplies   |                   |                            |                   |                               |
| 700 Property   |                   |                            |                   |                               |
| 800 Other Objects  |                   |                            |                   |                               |
| 810 Dues and Fees  |                   |                            |                   |                               |
| Total Other Objects (800)                                      | -                 | -                          | -                 | -                             |
| <b>TOTAL OTHER SUPPORT (2900)</b>                              | -                 | -                          | -                 | -                             |
| <b>TOTAL SUPPORT SERVICES (2000)</b>                           | 13,102,114        | 13,641,353                 | -                 | 15,903,824                    |
| <b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>              |                   |                            |                   |                               |
| 830 Interest   |                   |                            |                   |                               |
| <b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>                     | 37,929,668        | 40,968,900                 | -                 | 46,072,157                    |

## OTHER FINANCING

|   |           |           |   |         |
|---|-----------|-----------|---|---------|
| <b>5000 OTHER FINANCING SOURCES (USES)</b>                  |           |           |   |         |
| 5200 Transfers In from Other Funds                          |           |           |   |         |
| 5210 Transfers Out to Other Funds                           |           |           |   |         |
| 5300 Proceeds From Sale of Capital Assets                   |           |           |   |         |
| 5400 Loan Proceeds  |           |           |   |         |
| 5500 Capital Lease Proceeds                                 |           |           |   |         |
| 5900 Other Financing Sources (Uses) (Add Explanation)       | (936,620) | (775,000) |   | 165,000 |
| <b>6000 OTHER ITEMS</b>                                     |           |           |   |         |
| 6100 Capital Contributions                                  |           |           |   |         |
| 6300 Special Items  |           |           |   |         |
| 6400 Extraordinary Items                                    |           |           |   |         |
| <b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b> | (936,620) | (775,000) | - | 165,000 |

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## 13 Iron 10 GENERAL FUND

| ACTUAL<br>FY 2005 | FINAL<br>BUDGET<br>FY 2006 | ACTUAL<br>FY 2006 | ORIGINAL<br>BUDGET<br>FY 2007 |
|-------------------|----------------------------|-------------------|-------------------------------|
|-------------------|----------------------------|-------------------|-------------------------------|

### SUMMARY - 10 GENERAL FUND

|  |                   |                   |          |                   |
|--|-------------------|-------------------|----------|-------------------|
| <b>REVENUES BY SOURCE</b>  |                   |                   |          |                   |
| 1000 Total Local   |                   |                   |          |                   |
| 3000 Total State   | 8,053,697         | 8,736,216         | -        | 10,299,010        |
| 4000 Total Federal   | 26,501,052        | 28,705,928        | -        | 31,876,831        |
|  | 4,662,851         | 3,984,238         | -        | 3,601,363         |
| <b>TOTAL REVENUES</b>  | <b>39,217,600</b> | <b>41,426,382</b> | <b>-</b> | <b>45,777,204</b> |
| <b>EXPENDITURES BY OBJECT</b>                                    |                   |                   |          |                   |
| 100 Salaries   |                   |                   |          |                   |
| 200 Employee Benefits  | 23,100,555        | 24,689,877        | -        | 27,547,189        |
| 300 Purchased Professional and Technical Services                | 9,276,274         | 10,219,440        | -        | 11,845,707        |
| 400 Purchased Property Services                                  | 1,233,289         | 1,245,018         | -        | 1,248,000         |
| 500 Other Purchased Services                                     | 406,731           | 384,033           | -        | 475,700           |
| 600 Supplies   | 505,417           | 528,311           | -        | 622,000           |
| 700 Property   | 2,905,261         | 3,222,567         | -        | 4,016,000         |
| 800 Other Objects  | 461,716           | 636,632           | -        | 270,000           |
|  | 40,425            | 43,022            | -        | 47,561            |
| <b>TOTAL EXPENDITURES</b>  | <b>37,929,668</b> | <b>40,968,900</b> | <b>-</b> | <b>46,072,157</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>1,287,932</b>  | <b>457,482</b>    | <b>-</b> | <b>(294,953)</b>  |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>(936,620)</b>  | <b>(775,000)</b>  | <b>-</b> | <b>165,000</b>    |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>351,312</b>    | <b>(317,518)</b>  | <b>-</b> | <b>(129,953)</b>  |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>1,981,762</b>  | <b>2,333,074</b>  |          | <b>2,015,556</b>  |
| <b>Adjustments to Beginning Fund Balance (Attach Detail)</b>     |                   |                   |          |                   |
| <b>FUND BALANCE - ENDING</b>                                     | <b>2,333,074</b>  | <b>2,015,556</b>  | <b>-</b> | <b>1,885,603</b>  |

Explanation (5900 and Adjustment to Beginning Fund Balance)

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| 13 Iron<br>23 NON K-12 PROGRAMS FUND | ACTUAL<br>FY 2005 | FINAL<br>BUDGET<br>FY 2006 | ACTUAL<br>FY 2006 | ORIGINAL<br>BUDGET<br>FY 2007 |
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

## REVENUES

|  |                  |                  |          |                  |
|--|------------------|------------------|----------|------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>          |                  |                  |          |                  |
| 1100 Property Taxes                              | 503,364          | 553,374          | -        | 589,858          |
| 1200 Local Governmental Units Other Than LEAs    | 104,272          | 117,754          |          | 117,754          |
| 1310 Tuition from Pupils or Parents              | 28,061           | 29,430           |          | 20,000           |
| 1320 Tuition from Other LEAs Within the State    |                  |                  |          |                  |
| 1330 Tuition from Other LEAs Outside the State   |                  |                  |          |                  |
| 1400 Transportation Fees                         |                  |                  |          |                  |
| 1500 Earnings on Investments                     | 1,215            | 2,310            |          |                  |
| 1800 Community Services Activities               | 87,610           | 64,461           |          | 113,300          |
| 1900 Other Revenues From Local Sources           | 104,480          | 127,427          |          | 20,000           |
| 1940 Textbooks (Sales and Rentals)               |                  |                  |          |                  |
| <b>TOTAL REVENUES FROM, LOCAL SOURCES</b>        | <b>829,002</b>   | <b>894,756</b>   | <b>-</b> | <b>860,912</b>   |
| <b>3000 REVENUES FROM STATE SOURCES</b>          |                  |                  |          |                  |
| 3115 Preschool-Handicapped                       | 410,216          | 422,302          |          | 465,311          |
| 3209 Adult High School                           | 89,774           | 59,742           |          | 73,836           |
| 3210 Adult Basic Skills                          |                  | 7,829            |          | 7,937            |
| 3405 Social Security and Retirement              | 76,488           | 78,046           |          | 72,388           |
| 3900 Revenues from Other State Agencies          |                  |                  |          | 36,766           |
| <b>TOTAL REVENUES FROM STATE SOURCES</b>         | <b>576,478</b>   | <b>567,919</b>   | <b>-</b> | <b>656,238</b>   |
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>        |                  |                  |          |                  |
| 4522 Preschool                                   | 56,607           | 57,985           |          | 55,601           |
| 4580 Adult Education                             | 112,266          | 35,000           |          | 35,000           |
| 4900 Other Revenues From Federal Sources         | 142,862          | 186,662          |          | 80,000           |
| <b>TOTAL REVENUES FROM FEDERAL SOURCES</b>       | <b>311,735</b>   | <b>279,647</b>   | <b>-</b> | <b>170,601</b>   |
| <b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b> | <b>1,717,215</b> | <b>1,742,322</b> | <b>-</b> | <b>1,687,751</b> |

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| 13 Iron<br>23 NON K-12 PROGRAMS FUND | ACTUAL<br>FY 2005 | FINAL<br>BUDGET<br>FY 2006 | ACTUAL<br>FY 2006 | ORIGINAL<br>BUDGET<br>FY 2007 |
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

## EXPENDITURES

|   |           |           |   |           |
|---|-----------|-----------|---|-----------|
| 3000 OPERATION OF NONINSTRUCTIONAL SERVICES       |           |           |   |           |
| 3200 OTHER SERVICES                               |           |           |   |           |
| 100 Salaries                                      | 841,249   | 975,491   |   | 934,952   |
| 210 Retirement                                    | 78,465    | 103,255   |   | 117,902   |
| 220 Social Security                               | 67,224    | 77,692    |   | 71,524    |
| 240 Insurance (Health/Dental/Life)                | 85,816    | 98,241    |   | 107,541   |
| 200 Other Benefits                                | 24,499    | 24,499    |   | 13,119    |
| Total Benefits (200)                              | 256,004   | 303,687   | - | 310,086   |
| 300 Purchased Professional and Technical Services | 46,125    | 30,010    |   | 50,000    |
| 400 Purchased Property Services                   | 38,372    | 14,043    |   | 40,000    |
| 500 Other Purchased Services                      | 9,407     | 6,140     |   | 10,000    |
| 600 Supplies                                      | 99,009    | 136,690   |   | 110,000   |
| 700 Property                                      | 20,851    | 14,354    |   | 21,000    |
| 800 Other Objects                                 |           |           |   |           |
| 810 Dues and Fees                                 |           |           |   |           |
| Total Other Objects (800)                         | -         | -         | - | -         |
| TOTAL OTHER SERVICES (3200)                       | 1,311,017 | 1,480,415 | - | 1,476,038 |
| 3300 COMMUNITY SERVICES                           |           |           |   |           |
| 100 Salaries                                      | 157,975   | 157,294   |   | 166,797   |
| 210 Retirement                                    | 12,024    | 12,136    |   | 13,732    |
| 220 Social Security                               | 11,927    | 11,924    |   | 12,760    |
| 240 Insurance (Health/Dental/Life)                | 14,481    | 7,790     |   | 11,345    |
| 200 Other Benefits                                |           |           |   |           |
| Total Benefits (200)                              | 38,432    | 31,850    | - | 37,837    |
| 300 Purchased Professional and Technical Services | 200       | 3,439     |   | 1,500     |
| 400 Purchased Property Services                   | 10,711    | 35,325    |   | 18,600    |
| 500 Other Purchased Services                      | 16,075    | 15,154    |   | 17,400    |
| 600 Supplies                                      | 113,675   | 170,460   |   | 116,073   |
| 700 Property                                      | 620       | 1,183     |   | 1,500     |
| 800 Other Objects                                 |           |           |   |           |
| 810 Dues and Fees                                 |           |           |   |           |
| Total Other Objects (800)                         | -         | -         | - | -         |
| TOTAL COMMUNITY SERVICES (3300)                   | 337,688   | 414,705   | - | 359,707   |
| TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND     | 1,648,705 | 1,895,120 | - | 1,835,745 |

## OTHER FINANCING

|   |        |        |   |        |
|---|--------|--------|---|--------|
| 5000 OTHER FINANCING SOURCES (USES)                   |        |        |   |        |
| 5200 Transfers In from Other Funds                    |        |        |   |        |
| 5210 Transfers Out to Other Funds                     |        |        |   |        |
| 5300 Proceeds From Sale of Capital Assets             |        |        |   |        |
| 5400 Loan Proceeds                                    |        |        |   |        |
| 5500 Capital Lease Proceeds                           |        |        |   |        |
| 5900 Other Financing Sources (Uses) (Add Explanation) | 12,302 | 77,655 |   | 75,000 |
| 6000 OTHER ITEMS                                      |        |        |   |        |
| 6100 Capital Contributions                            |        |        |   |        |
| 6300 Special Items                                    |        |        |   |        |
| 6400 Extraordinary Items                              |        |        |   |        |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS  | 12,302 | 77,655 | - | 75,000 |

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|                                  |                           |                                     |                           |  |
|----------------------------------|---------------------------|-------------------------------------|---------------------------|--|
| <b>13 Iron</b>                   |                           |                                     |                           |  |
| <b>23 NON K-12 PROGRAMS FUND</b> | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |

**SUMMARY - 23 NON K-12 PROGRAMS FUND**

|  |                  |                  |          |                  |
|--|------------------|------------------|----------|------------------|
| <b>REVENUES BY SOURCE</b>  |                  |                  |          |                  |
| 1000 Total Local   | 829,002          | 894,756          | -        | 860,912          |
| 3000 Total State   | 576,478          | 567,919          | -        | 656,238          |
| 4000 Total Federal   | 311,735          | 279,647          | -        | 170,601          |
| <b>TOTAL REVENUES</b>  | <b>1,717,215</b> | <b>1,742,322</b> | <b>-</b> | <b>1,687,751</b> |
| <b>EXPENDITURES BY OBJECT</b>                                    |                  |                  |          |                  |
| 100 Salaries   | 999,224          | 1,132,785        | -        | 1,101,749        |
| 200 Employee Benefits  | 294,436          | 335,537          | -        | 347,923          |
| 300 Purchased Professional and Technical Services                | 46,325           | 33,449           | -        | 51,500           |
| 400 Purchased Property Services                                  | 49,083           | 49,368           | -        | 58,600           |
| 500 Other Purchased Services                                     | 25,482           | 21,294           | -        | 27,400           |
| 600 Supplies   | 212,684          | 307,150          | -        | 226,073          |
| 700 Property   | 21,471           | 15,537           | -        | 22,500           |
| 800 Other Objects  | -                | -                | -        | -                |
| <b>TOTAL EXPENDITURES</b>  | <b>1,648,705</b> | <b>1,895,120</b> | <b>-</b> | <b>1,835,745</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>68,510</b>    | <b>(152,798)</b> | <b>-</b> | <b>(147,994)</b> |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>12,302</b>    | <b>77,655</b>    | <b>-</b> | <b>75,000</b>    |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>80,812</b>    | <b>(75,143)</b>  | <b>-</b> | <b>(72,994)</b>  |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>271,486</b>   | <b>352,298</b>   |          | <b>277,155</b>   |
| <b>Adjustment to Beginning Fund Balance (Add Explanation)</b>    |                  |                  |          |                  |
| <b>FUND BALANCE - ENDING</b>                                     | <b>352,298</b>   | <b>277,155</b>   | <b>-</b> | <b>204,161</b>   |

Explanation (5900 and Adjustment to Beginning Fund Balance)

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|                             |                           |                                     |                           |  |
|-----------------------------|---------------------------|-------------------------------------|---------------------------|--|
| <b>13 Iron</b>              |                           |                                     |                           |  |
| <b>31 DEBT SERVICE FUND</b> | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |

## REVENUES

|   |                  |                  |          |                  |
|---|------------------|------------------|----------|------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>     |                  |                  |          |                  |
| 1100 Property Taxes                         | 6,422,066        | 8,670,278        | -        | 9,056,165        |
| 1500 Earnings on Investments                | 15,503           | 44,260           |          |                  |
| 1900 Other Revenues From Local Sources      |                  |                  |          |                  |
| <b>TOTAL REVENUES FROM LOCAL SOURCES</b>    | <b>6,437,569</b> | <b>8,714,538</b> | <b>-</b> | <b>9,056,165</b> |
| <b>3000 REVENUES FROM STATE SOURCES</b>     |                  |                  |          |                  |
| 3650 Capital Outlay Foundation              | -                |                  |          |                  |
| <b>TOTAL REVENUES FROM STATE SOURCES</b>    | <b>-</b>         | <b>-</b>         | <b>-</b> | <b>-</b>         |
| <b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b> | <b>6,437,569</b> | <b>8,714,538</b> | <b>-</b> | <b>9,056,165</b> |

## EXPENDITURES

|   |                  |                  |          |                  |
|---|------------------|------------------|----------|------------------|
| <b>5000 DEBT SERVICE</b>                        |                  |                  |          |                  |
| 830 Interest                                    | 2,105,675        | 2,730,483        |          | 2,702,337        |
| 840 Redemption of Principal                     | 4,120,000        | 4,775,000        |          | 4,915,000        |
| 845 Debt Issuance Costs on Refundings           |                  |                  |          |                  |
| 890 Miscellaneous Expenditures                  | 6,158            | 103,218          |          | 50,000           |
| <b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b> | <b>6,231,833</b> | <b>7,608,701</b> | <b>0</b> | <b>7,667,337</b> |

## OTHER FINANCING

|   |                  |                    |          |                    |
|---|------------------|--------------------|----------|--------------------|
| <b>5000 OTHER FINANCING SOURCES (USES)</b>                  |                  |                    |          |                    |
| 5120 Premium or Discount on the Issuance of Refunding Bonds |                  |                    |          |                    |
| 5130 Issuance of Refunding Bonds                            |                  |                    |          |                    |
| 5140 Payment to Refunded Bonds Escrow                       |                  |                    |          |                    |
| 5200 Transfers In from Other Funds                          |                  |                    |          |                    |
| 5201 Transfers Out to Other Funds                           |                  |                    |          |                    |
| 5900 Other Financing Sources (Uses) (Attach Detail)         | (205,736)        | (1,105,837)        |          | (1,388,828)        |
| <b>6000 OTHER ITEMS</b>                                     |                  |                    |          |                    |
| 6300 Special Items  |                  |                    |          |                    |
| 6400 Extraordinary Items                                    |                  |                    |          |                    |
| <b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b> | <b>(205,736)</b> | <b>(1,105,837)</b> | <b>-</b> | <b>(1,388,828)</b> |

## SUMMARY - 31 DEBT SERVICE FUND

|  |                  |                    |          |                    |
|--|------------------|--------------------|----------|--------------------|
| <b>REVENUES BY SOURCE</b>  |                  |                    |          |                    |
| 1000 Total Local   | 6,437,569        | 8,714,538          | -        | 9,056,165          |
| 3000 Total State   | -                | -                  | -        | -                  |
| <b>TOTAL REVENUES</b>  | <b>6,437,569</b> | <b>8,714,538</b>   | <b>-</b> | <b>9,056,165</b>   |
| <b>EXPENDITURES BY OBJECT</b>                                    |                  |                    |          |                    |
| 800 Other Objects  | 6,231,833        | 7,608,701          | -        | 7,667,337          |
| <b>TOTAL EXPENDITURES</b>  | <b>6,231,833</b> | <b>7,608,701</b>   | <b>-</b> | <b>7,667,337</b>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>205,736</b>   | <b>1,105,837</b>   | <b>-</b> | <b>1,388,828</b>   |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>(205,736)</b> | <b>(1,105,837)</b> | <b>-</b> | <b>(1,388,828)</b> |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>-</b>         | <b>-</b>           | <b>-</b> | <b>-</b>           |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                |                  |                    |          |                    |
| <b>Adjustment to Beginning Fund Balance (Add Explanation)</b>    |                  |                    |          |                    |
| <b>FUND BALANCE - ENDING</b>                                     | <b>-</b>         | <b>-</b>           | <b>-</b> | <b>-</b>           |

Explanation (5900 and Adjustment to Beginning Fund Balance)

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|                                 |                           |                                     |                           |  |
|---------------------------------|---------------------------|-------------------------------------|---------------------------|--|
| <b>13 Iron</b>                  |                           |                                     |                           |  |
| <b>32 CAPITAL PROJECTS FUND</b> | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |

## REVENUES

|   |                  |                  |          |                  |
|---|------------------|------------------|----------|------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>         |                  |                  |          |                  |
| 1100 Property Taxes                             | 2,132,768        | 2,340,973        | 0        | 2,928,085        |
| 1500 Earnings on Investments                    | 81,395           | 737,063          |          | 50,000           |
| 1900 Other Revenues From Local Sources          | 14,982           | 45,882           |          | 50,000           |
| <b>TOTAL REVENUES, LOCAL SOURCES</b>            | <b>2,229,145</b> | <b>3,123,918</b> | <b>0</b> | <b>3,028,085</b> |
| <b>3000 REVENUES FROM STATE SOURCES</b>         |                  |                  |          |                  |
| 3000 Other State Revenues                       |                  | 125,000          |          |                  |
| 3650 Capital Outlay Foundation                  |                  | 360,856          |          | 325,208          |
| <b>TOTAL REVENUES, STATE SOURCES</b>            | <b>0</b>         | <b>485,856</b>   | <b>0</b> | <b>325,208</b>   |
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>       |                  |                  |          |                  |
| 4000 Revenues from Federal Sources              |                  |                  |          |                  |
| <b>TOTAL REVENUES, FEDERAL SOURCES</b>          | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>0</b>         |
| <b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b> | <b>2,229,145</b> | <b>3,609,774</b> | <b>0</b> | <b>3,353,293</b> |

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| 13 Iron<br>32 CAPITAL PROJECTS FUND | ACTUAL<br>FY 2005 | FINAL<br>BUDGET<br>FY 2006 | ACTUAL<br>FY 2006 | ORIGINAL<br>BUDGET<br>FY 2007 |
|-------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

EXPENDITURES

|   |   |   |   |   |
|---|---|---|---|---|
| .0002 TAX RATE PROGRAM                                      |   |   |   |   |
| 2600 OPERATION AND MAINTENANCE OF FACILITIES                |   |   |   |   |
| 100 Salaries  |   |   |   |   |
| 210 Retirement  |   |   |   |   |
| 220 Social Security   |   |   |   |   |
| 240 Insurance (Health/Dental/Life)                          |   |   |   |   |
| 200 Other Benefits  |   |   |   |   |
| Total Benefits  | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services           |   |   |   |   |
| 400 Purchased Property Services                             |   |   |   |   |
| 500 Other Purchased Services                                |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 700 Property  |   |   |   |   |
| 800 Other Objects   |   |   |   |   |
| 810 Dues and Fees   |   |   |   |   |
| Total Other Objects (800)                                   | 0 | 0 | 0 | 0 |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)        | 0 | 0 | 0 | 0 |
| 10% OF BASIC PROGRAM  |   |   |   |   |
| 1000 INSTRUCTION (10% of Basic)                             |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 641 Textbooks   |   |   |   |   |
| Total Supplies (600)  | 0 | 0 | 0 | 0 |
| 730 Equipment   |   |   |   |   |
| TOTAL INSTRUCTION (1000)                                    | 0 | 0 | 0 | 0 |
| 2000 SUPPORTING SERVICES (10% of Basic)                     |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 730 Equipment   |   |   |   |   |
| TOTAL SUPPORTING SERVICES (2000)                            | 0 | 0 | 0 | 0 |
| 2100 SUPPORTING SERVICES (10% of Basic)                     |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 730 Equipment   |   |   |   |   |
| TOTAL SUPPORTING SERVICES (2000)                            | 0 | 0 | 0 | 0 |
| 2200 SUPPORTING SERVICES (10% of Basic)                     |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 730 Equipment   |   |   |   |   |
| TOTAL SUPPORTING SERVICES (2000)                            | 0 | 0 | 0 | 0 |
| 2500 SUPPORT SERVICES - CENTRAL (10% of Basic)              |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 730 Equipment   |   |   |   |   |
| TOTAL EXPENDITURES CENTRAL (2500)                           | 0 | 0 | 0 | 0 |
| 2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic) |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 730 Equipment   |   |   |   |   |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)        | 0 | 0 | 0 | 0 |
| 2700 STUDENT TRANSPORTATION (10% of Basic)                  |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 730 Equipment   |   |   |   |   |
| 732 School Buses  |   |   |   |   |
| Total Property (700)  | 0 | 0 | 0 | 0 |
| TOTAL STUDENT TRANSPORTATION (2700)                         | 0 | 0 | 0 | 0 |
| 2900 OTHER SUPPORT SERVICES (10% of Basic)                  |   |   |   |   |
| 600 Supplies  |   |   |   |   |
| 730 Equipment   |   |   |   |   |
| TOTAL OTHER SUPPORT (2900)                                  | 0 | 0 | 0 | 0 |



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| <b>13 Iron</b>  |   |                |                |                |                 |
|---|---|----------------|----------------|----------------|-----------------|
| <b>32 CAPITAL PROJECTS FUND</b>                                   |   | <b>ACTUAL</b>  | <b>FINAL</b>   | <b>ACTUAL</b>  | <b>ORIGINAL</b> |
|   |   | <b>FY 2005</b> | <b>BUDGET</b>  | <b>FY 2006</b> | <b>BUDGET</b>   |
|   |   |                | <b>FY 2006</b> |                | <b>FY 2007</b>  |
| <b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>  |   |                |                |                |                 |
| 460   | Construction and Remodeling                   |                |                |                |                 |
| 710   | School Sites                                  |                |                |                |                 |
| 720   | Buildings                                     |                |                |                |                 |
| 731   | Machinery                                     |                |                |                |                 |
| 733   | Furniture and Fixtures                        |                |                |                |                 |
| 734   | Technology Equipment                          |                |                |                |                 |
| 735   | Non-Bus Vehicles                              |                |                |                |                 |
| 739   | Other Equipment                               |                |                |                |                 |
|   | Total Property (700)                          | 0              | 0              | 0              | 0               |
| <b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b> |   | 0              | 0              | 0              | 0               |
| <b>5000 DEBT SERVICES (10% of Basic)</b>                          |   |                |                |                |                 |
| 800   | Other Objects                                 |                |                |                |                 |
| 830   | Interest                                      |                |                |                |                 |
| 840   | Redemption of Principal                       |                |                |                |                 |
|   | Total Other Objects (800)                     | 0              | 0              | 0              | 0               |
| <b>TOTAL DEBT SERVICE (5000)</b>                                  |   | 0              | 0              | 0              | 0               |
| <b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>                   |   | 0              | 0              | 0              | 0               |
| <b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>                 |   |                |                |                |                 |
| 100   | Salaries                                      | 94,103         | 112,208        |                | 117,027         |
| 210   | Retirement                                    | 14,002         | 16,697         |                | 17,318          |
| 220   | Social Security                               | 6,962          | 8,314          |                | 8,953           |
| 240   | Insurance (Health/Dental/Life)                | 23,014         | 28,960         |                | 48,082          |
| 200   | Other Benefits                                |                |                |                |                 |
|   | Total Benefits (200)                          | 43,978         | 53,971         | 0              | 74,353          |
| 300   | Purchased Professional and Technical Services | 688,768        | 749,482        |                | 230,000         |
| 400   | Purchased Property Services                   | 12,644         | 3,955          |                | 9,000           |
| 460   | Construction and Remodeling                   | 851,928        | 18,049,713     |                | 8,092,890       |
|   | Total Property (400)                          | 864,572        | 18,053,668     | 0              | 8,101,890       |
| 500   | Other Purchased Services                      | 11,296         | 2,785          |                | 3,000           |
| 600   | Supplies - New Buildings                      | 361,964        | 533,900        |                | 525,616         |
| 641   | Textbooks - New Buildings                     |                |                |                |                 |
| 644   | Library Books-New Libraries                   |                |                |                |                 |
|   | Total Supplies (600)                          | 361,964        | 533,900        | 0              | 525,616         |
| 710   | Land and Improvements                         | 506,288        |                |                | 900,000         |
| 720   | Buildings                                     | 13,500         |                |                |                 |
| 731   | Machinery                                     |                |                |                |                 |
| 732   | School Buses                                  | 399,471        | 434,910        |                | 349,629         |
| 733   | Furniture and Fixtures                        | 31,962         | 378,793        |                | 95,000          |
| 734   | Technology Equipment                          | 24,960         | 25,404         |                | 225,000         |
| 735   | Non-Bus Vehicles                              | 91,697         | 92,523         |                | 110,000         |
| 739   | Other Equipment                               | 529,627        | 1,285,453      |                | 680,000         |
|   | Total Property (700)                          | 1,597,505      | 2,217,083      | 0              | 2,359,629       |
| 800   | Other Objects                                 |                |                |                |                 |
| 830   | Interest                                      |                |                |                |                 |
| 840   | Redemption of Principal                       |                |                |                |                 |
|   | Total Other Objects (800)                     | 0              | 0              | 0              | 0               |
| <b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>       |   | 3,662,186      | 21,723,097     | 0              | 11,411,515      |
| <b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>               |   | 3,662,186      | 21,723,097     | 0              | 11,411,515      |

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| 13 Iron<br>32 CAPITAL PROJECTS FUND | ACTUAL<br>FY 2005 | FINAL<br>BUDGET<br>FY 2006 | ACTUAL<br>FY 2006 | ORIGINAL<br>BUDGET<br>FY 2007 |
|-------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

## OTHER FINANCING

|   |                  |                   |          |                  |
|---|------------------|-------------------|----------|------------------|
| <b>5000 OTHER FINANCING SOURCES (USES)</b>                  |                  |                   |          |                  |
| 5110 Face Amount of Bonds Issued                            |                  | 23,500,000        |          |                  |
| 5120 Premium or Discount on the Issuance of Bonds           |                  | 351,529           |          |                  |
| 5200 Transfers In from Other Funds                          |                  |                   |          |                  |
| 5201 Transfers Out to Other Funds                           |                  |                   |          |                  |
| 5400 Loan Proceeds  |                  |                   |          |                  |
| 5300 Proceeds From Sale of Capital Assets                   | 204,106          | 203,556           |          | 200,000          |
| 5500 Capital Lease Proceeds                                 |                  |                   |          |                  |
| 5900 Other Financing Sources (Uses) (Add Explanation)       | 1,125,000        | (5,942,000)       |          | 7,829,851        |
| <b>6000 OTHER ITEMS</b>                                     |                  |                   |          |                  |
| 6100 Capital Contributions                                  |                  |                   |          |                  |
| 6300 Special Items  |                  |                   |          |                  |
| 6400 Extraordinary Items                                    |                  |                   |          |                  |
| <b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b> | <b>1,329,106</b> | <b>18,113,085</b> | <b>-</b> | <b>8,029,851</b> |

## SUMMARY - 32 CAPITAL PROJECTS FUND

|  |                    |                     |          |                    |
|--|--------------------|---------------------|----------|--------------------|
| <b>REVENUES BY SOURCE</b>  |                    |                     |          |                    |
| 1000 Total Local   | 2,229,145          | 3,123,918           | -        | 3,028,085          |
| 3000 Total State   | -                  | 485,856             | -        | 325,208            |
| 4000 Total Federal   | -                  | -                   | -        | -                  |
| <b>TOTAL REVENUES</b>  | <b>2,229,145</b>   | <b>3,609,774</b>    | <b>-</b> | <b>3,353,293</b>   |
| <b>EXPENDITURES BY OBJECT</b>                                    |                    |                     |          |                    |
| 100 Salaries   | 94,103             | 112,208             | -        | 117,027            |
| 200 Employee Benefits  | 43,978             | 53,971              | -        | 74,353             |
| 300 Purchased Professional and Technical Services                | 688,768            | 749,482             | -        | 230,000            |
| 400 Purchased Property Services                                  | 864,572            | 18,053,668          | -        | 8,101,890          |
| 500 Other Purchased Services                                     | 11,296             | 2,785               | -        | 3,000              |
| 600 Supplies   | 361,964            | 533,900             | -        | 525,616            |
| 700 Property   | 1,597,505          | 2,217,083           | -        | 2,359,629          |
| 800 Other Objects  | -                  | -                   | -        | -                  |
| <b>TOTAL EXPENDITURES</b>  | <b>3,662,186</b>   | <b>21,723,097</b>   | <b>-</b> | <b>11,411,515</b>  |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>(1,433,041)</b> | <b>(18,113,323)</b> | <b>-</b> | <b>(8,058,222)</b> |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>1,329,106</b>   | <b>18,113,085</b>   | <b>-</b> | <b>8,029,851</b>   |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>(103,935)</b>   | <b>(238)</b>        | <b>-</b> | <b>(28,371)</b>    |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>226,128</b>     | <b>122,193</b>      |          | <b>121,955</b>     |
| <b>Adjustment to Beginning Fund Balance (Add Explanation)</b>    |                    |                     |          |                    |
| <b>FUND BALANCE - ENDING</b>                                     | <b>122,193</b>     | <b>121,955</b>      | <b>-</b> | <b>93,584</b>      |

Explanation (5900 and Adjustment to Beginning Fund Balance)

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| 13 Iron<br>49 or 51 FOOD SERVICE FUND | ACTUAL<br>FY 2005 | FINAL<br>BUDGET<br>FY 2006 | ACTUAL<br>FY 2006 | ORIGINAL<br>BUDGET<br>FY 2007 |
|---------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|---------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

## REVENUES

|  |                  |                  |          |                  |
|--|------------------|------------------|----------|------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>                            |                  |                  |          |                  |
| 1500 Earnings on Investments                                       |                  |                  |          |                  |
| 1610 Sales to Students   | 518,133          | 571,226          |          | 575,000          |
| 1620 Sales to Adults   | 34,653           | 43,977           |          | 40,908           |
| 1690 Other Revenues From Local Sources                             | 172,784          | 177,282          |          | 180,000          |
| 1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds |                  |                  |          |                  |
| <b>TOTAL REVENUES, LOCAL SOURCES</b>                               | <b>725,570</b>   | <b>792,485</b>   | <b>0</b> | <b>795,908</b>   |
| <b>3000 REVENUES FROM STATE SOURCES</b>                            |                  |                  |          |                  |
| 3700 Miscellaneous State Revenues                                  |                  |                  |          |                  |
| 3770 School Lunch  | 228,804          | 205,303          |          | 235,000          |
| <b>TOTAL REVENUES, STATE SOURCES</b>                               | <b>228,804</b>   | <b>205,303</b>   | <b>0</b> | <b>235,000</b>   |
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>                          |                  |                  |          |                  |
| 4571 Lunch Reimbursement   | 140,437          | 155,935          |          | 160,000          |
| 4572 Lunch Reimbursement (Free and Reduced Meals)                  | 726,546          | 776,265          |          | 800,000          |
| 4573 Special Milk Reimbursement                                    |                  |                  |          |                  |
| 4574 Breakfast Reimbursement                                       | 189,538          | 211,960          |          | 220,000          |
| 4575 Child and Adult Care Food Program                             |                  |                  |          |                  |
| 4578 NET (Nutritional Education and Training Program)              |                  |                  |          |                  |
| 4579 Other Child Nutrition Program Revenue                         |                  |                  |          |                  |
| 4970 Donated Commodities   | 126,097          | 130,000          |          | 135,000          |
| <b>TOTAL REVENUES, FEDERAL SOURCES</b>                             | <b>1,182,618</b> | <b>1,274,160</b> | <b>0</b> | <b>1,315,000</b> |
| <b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>                  | <b>2,136,992</b> | <b>2,271,948</b> | <b>0</b> | <b>2,345,908</b> |

## EXPENSES/EXPENDITURES

|   |                  |                  |          |                  |
|---|------------------|------------------|----------|------------------|
| <b>3100 FOOD SERVICES</b>                             |                  |                  |          |                  |
| 100 Salaries  | 793,866          | 814,787          |          | 886,908          |
| 210 Retirement  | 95,943           | 96,570           |          | 112,856          |
| 220 Social Security                                   | 59,945           | 62,072           |          | 67,848           |
| 240 Insurance (Health/Dental/Life)                    | 119,869          | 137,725          |          | 144,545          |
| 200 Other Benefits                                    | 901              | 10,393           |          | 46,438           |
| <b>Total Benefits (200)</b>                           | <b>276,658</b>   | <b>306,760</b>   | <b>0</b> | <b>371,687</b>   |
| 300 Purchased Professional and Technical Services     | 4,150            | 35               |          | 5,000            |
| 400 Purchased Property Services                       | 6,970            | 6,406            |          | 8,000            |
| 500 Other Purchased Services                          | 3,991            | 4,331            |          | 5,000            |
| 600 Non-Food Supplies                                 | 89,366           | 123,907          |          | 125,000          |
| 630 Food  | 895,274          | 939,277          |          | 964,795          |
| <b>Total Supplies (600)</b>                           | <b>984,640</b>   | <b>1,063,184</b> | <b>0</b> | <b>1,089,795</b> |
| 700 Property  | 28,025           | 26,626           |          | 30,000           |
| 780 Depreciation - Enterprise Funds                   |                  |                  |          |                  |
| <b>Total Property (700)</b>                           | <b>28,025</b>    | <b>26,626</b>    | <b>0</b> | <b>30,000</b>    |
| 800 Other Objects                                     |                  |                  |          |                  |
| 810 Dues and Fees                                     |                  |                  |          |                  |
| <b>Total Other Objects (800)</b>                      | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>0</b>         |
| <b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b> | <b>2,098,300</b> | <b>2,222,129</b> | <b>0</b> | <b>2,396,390</b> |

## OTHER FINANCING-Governmental Funds

|   |                |          |          |          |
|---|----------------|----------|----------|----------|
| <b>5000 OTHER FINANCING SOURCES (USES)</b>                  |                |          |          |          |
| 5200 Transfers In from Other Funds                          |                |          |          |          |
| 5210 Transfers Out to Other Funds                           |                |          |          |          |
| 5900 Other Financing Sources (Uses) (Add Explanation)       | (1,018)        |          |          |          |
| <b>6000 OTHER ITEMS</b>                                     |                |          |          |          |
| 6100 Capital Contributions                                  |                |          |          |          |
| 6300 Special Items  |                |          |          |          |
| 6400 Extraordinary Items                                    |                |          |          |          |
| <b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b> | <b>(1,018)</b> | <b>-</b> | <b>-</b> | <b>-</b> |

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|                                   |                           |                                     |                           |  |
|-----------------------------------|---------------------------|-------------------------------------|---------------------------|--|
| <b>13 Iron</b>                    |                           |                                     |                           |  |
| <b>49 or 51 FOOD SERVICE FUND</b> | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |

## SUMMARY - 49 or 51 FOOD SERVICE FUND

|   |                  |                  |          |                  |
|---|------------------|------------------|----------|------------------|
| <b>REVENUES BY SOURCE</b>   |                  |                  |          |                  |
| 1000 Total Local  | 725,570          | 792,485          | -        | 795,908          |
| 3000 Total State  | 228,804          | 205,303          | -        | 235,000          |
| 4000 Total Federal  | 1,182,618        | 1,274,160        | -        | 1,315,000        |
| <b>TOTAL REVENUES</b>   | <b>2,136,992</b> | <b>2,271,948</b> | <b>-</b> | <b>2,345,908</b> |
| <b>EXPENSES / EXPENDITURES BY OBJECT</b>                                      |                  |                  |          |                  |
| 100 Salaries  | 793,866          | 814,787          | -        | 886,908          |
| 200 Employee Benefits   | 276,658          | 306,760          | -        | 371,687          |
| 300 Purchased Professional and Technical Services                             | 4,150            | 35               | -        | 5,000            |
| 400 Purchased Property Services   | 6,970            | 6,406            | -        | 8,000            |
| 500 Other Purchased Services  | 3,991            | 4,331            | -        | 5,000            |
| 600 Supplies  | 984,640          | 1,063,184        | -        | 1,089,795        |
| 700 Property  | 28,025           | 26,626           | -        | 30,000           |
| 800 Other Objects   | -                | -                | -        | -                |
| <b>TOTAL EXPENSES/EXPENDITURES</b>  | <b>2,098,300</b> | <b>2,222,129</b> | <b>-</b> | <b>2,396,390</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>(UNDER) EXPENSES/EXPENDITURES</b> | <b>38,692</b>    | <b>49,819</b>    | <b>-</b> | <b>(50,482)</b>  |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>                         | <b>(1,018)</b>   | <b>-</b>         | <b>-</b> | <b>-</b>         |
| <b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>                                | <b>37,674</b>    | <b>49,819</b>    | <b>-</b> | <b>(50,482)</b>  |
| <b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>410,669</b>   | <b>448,343</b>   |          | <b>498,162</b>   |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)             |                  |                  |          |                  |
| <b>NET ASSETS / FUND BALANCE - ENDING</b>                                     | <b>448,343</b>   | <b>498,162</b>   | <b>-</b> | <b>447,680</b>   |

Explanation (5900 and Adjustment to Beginning Fund Balance)

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| <b>13 Iron<br/>SUMMARY - ALL FUNDS</b>                           |   | <b>ACTUAL<br/>FY 2005</b> | <b>FINAL<br/>BUDGET<br/>FY 2006</b> | <b>ACTUAL<br/>FY 2006</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2007</b> |
|--|---|---------------------------|-------------------------------------|---------------------------|--|
| <b>REVENUES BY SOURCE</b>  |   |                           |                                     |                           |  |
| 1000   | Total Local                                   | 20,865,776                | 22,261,913                          | -                         | 24,040,080                             |
| 3000   | Total State                                   | 27,306,334                | 29,965,006                          | -                         | 33,093,277                             |
| 4000   | Total Federal                                 | 6,157,204                 | 5,538,045                           | -                         | 5,086,964                              |
| <b>TOTAL REVENUES</b>  |   | <b>54,329,314</b>         | <b>57,764,964</b>                   | <b>-</b>                  | <b>62,220,321</b>                      |
| <b>EXPENDITURES BY OBJECT</b>                                    |   |                           |                                     |                           |  |
| 100  | Salaries                                      | 24,987,748                | 26,749,657                          | -                         | 29,652,873                             |
| 200  | Employee Benefits                             | 9,891,346                 | 10,915,708                          | -                         | 12,639,670                             |
| 300  | Purchased Professional and Technical Services | 1,972,532                 | 2,027,984                           | -                         | 1,534,500                              |
| 400  | Purchased Property Services                   | 1,327,356                 | 18,493,475                          | -                         | 8,644,190                              |
| 500  | Other Purchased Services                      | 546,186                   | 556,721                             | -                         | 657,400                                |
| 600  | Supplies                                      | 4,464,549                 | 5,126,801                           | -                         | 5,857,484                              |
| 700  | Property                                      | 2,108,717                 | 2,895,878                           | -                         | 2,682,129                              |
| 800  | Other Objects                                 | 6,272,258                 | 7,651,723                           | -                         | 7,714,898                              |
| <b>TOTAL EXPENDITURES</b>  |   | <b>51,570,692</b>         | <b>74,417,947</b>                   | <b>-</b>                  | <b>69,383,144</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> |   | <b>2,758,622</b>          | <b>(16,652,983)</b>                 | <b>-</b>                  | <b>(7,162,823)</b>                     |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            |   | <b>(2,302,345)</b>        | <b>16,309,903</b>                   | <b>-</b>                  | <b>6,881,023</b>                       |
| <b>NET CHANGE IN FUND BALANCE</b>                                |   | <b>456,277</b>            | <b>(343,080)</b>                    | <b>-</b>                  | <b>(281,800)</b>                       |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                |   | <b>3,224,278</b>          | <b>3,255,908</b>                    | <b>-</b>                  | <b>2,912,828</b>                       |
| <b>Adjustments to Beginning Fund Balance</b>                     |   | <b>-</b>                  | <b>-</b>                            | <b>-</b>                  | <b>-</b>                               |
| <b>FUND BALANCE - ENDING</b>                                     |   | <b>3,680,555</b>          | <b>2,912,828</b>                    | <b>-</b>                  | <b>2,631,028</b>                       |

EOF

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## 13 Iron

## Detail Schedule of Property Tax

|   | 2004-2005      |                   | 2005-2006      |                   |                | 2006-2007      |                    |
|---|----------------|-------------------|----------------|-------------------|----------------|----------------|--------------------|
|   | TAX RATE       | ACTUAL REVENUE    | TAX RATE       | AMOUNT BUDGETED   | ACTUAL REVENUE | TAX RATE       | AMOUNT ANTICIPATED |
| <b>10 GENERAL FUND</b>                              |                |                   |                |                   |                |                |                    |
| Basic Program (53A-17a-135)                         | .001800        | 3,171,826         | .001720        | 3,607,525         |                | .001515        | 4,660,430          |
| Voted Leeway (53A-17a-133)                          | .000787        | 1,386,813         | .000735        | 1,541,593         |                | .000544        | 1,673,448          |
| Board Leeway (53A-17a-134) (Class Size Reduction)   | .000393        | 692,528           | .000367        | 769,740           |                | .000272        | 836,724            |
| Board Leeway (53A-17a-151) (Reading Program)        |                |                   |                |                   |                | .000121        | 372,219            |
| P.L. 81-874 (53A-17a-143)                           |                |                   |                |                   |                |                |                    |
| Transportation (53A-17a-127)                        | .000217        | 382,386           | .000203        | 425,768           |                | .000150        | 461,429            |
| Tort Liability (63-30-27)                           | .000015        | 26,437            | .000014        | 29,357            |                | .000010        | 30,762             |
| Redemptions - Basic Levy                            |                | 612,102           |                | 709,144           |                |                | 406,356            |
| Redemptions - Voted Leeway                          |                |                   |                |                   |                |                | 218,869            |
| Redemptions - Special Transportation                |                |                   |                |                   |                |                | 40,233             |
| Redemptions - Tort Liability                        |                |                   |                |                   |                |                | 2,682              |
| Redemptions - Reading Levy                          |                |                   |                |                   |                |                | 32,455             |
| Vehicle Fees in Lieu of Tax (59-2-405) - Basic      |                | 662,349           |                | 698,552           |                |                | 425,843            |
| Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans. |                | 48,231            |                | 50,250            |                |                | 42,163             |
| Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab. |                | 3,334             |                | 3,464             |                |                | 2,811              |
| Vehicle Fees in Lieu of Tax - Voted Leeway          |                |                   |                |                   |                |                | 229,365            |
| Vehicle Fees in Lieu of Tax - Reading               |                |                   |                |                   |                |                | 34,011             |
| Judgement Recovery (59-2-1328)                      |                |                   |                |                   |                | .000029        | 89,210             |
| Tax Refunds   | xxx            | (17,099)          | xxx            | (85,694)          |                | xxx            |                    |
| <b>TOTAL GENERAL FUND NO. 10</b>                    | <b>.003212</b> | <b>6,968,907</b>  | <b>.003039</b> | <b>7,749,699</b>  | <b>0</b>       | <b>.002641</b> | <b>9,559,010</b>   |
| <b>23 NON K-12 PROGRAMS FUND</b>                    |                |                   |                |                   |                |                |                    |
| Recreation (11-2-7)                                 | .000232        | 408,823           | .000217        | 455,140           |                | .000161        | 495,267            |
| Vehicle Fees in Lieu of Tax (59-2-405)              |                | 51,566            |                | 53,716            |                |                | 45,255             |
| Tax Sales and Redemptions & Other                   | xxx            | 44,212            | xxx            | 50,637            |                | xxx            | 43,184             |
| Judgement Recovery (59-2-1328)                      |                |                   |                |                   |                | .000002        | 6,152              |
| Tax Refunds   | xxx            | (1,237)           | xxx            | (6,119)           |                | xxx            |                    |
| <b>TOTAL NON K-12 FUND NO. 23</b>                   | <b>.000232</b> | <b>503,364</b>    | <b>.000217</b> | <b>553,374</b>    | <b>0</b>       | <b>.000163</b> | <b>589,858</b>     |
| <b>31 DEBT SERVICE FUND</b>                         |                |                   |                |                   |                |                |                    |
| Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)   | .002960        | 5,215,943         | .003400        | 7,131,141         |                | .002475        | 7,613,574          |
| Vehicle Fees in Lieu of Tax (59-2-405)              |                | 657,905           |                | 841,628           |                |                | 695,685            |
| Tax Sales and Redemptions & Other                   | xxx            | 564,079           | xxx            | 793,383           |                | xxx            | 663,849            |
| Judgement Recovery (59-2-1328)                      |                |                   |                |                   |                | .000027        | 83,057             |
| Tax Refunds   | xxx            | (15,861)          | xxx            | (95,874)          |                | xxx            |                    |
| <b>TOTAL DEBT SERVICE FUND NO. 31</b>               | <b>.002960</b> | <b>6,422,066</b>  | <b>.003400</b> | <b>8,670,278</b>  | <b>0</b>       | <b>.002502</b> | <b>9,056,165</b>   |
| <b>32 CAPITAL PROJECTS FUND</b>                     |                |                   |                |                   |                |                |                    |
| Capital Outlay Foundation (53A-21-101 thru 105)     | .000983        | 1,732,191         | .000918        | 1,925,407         |                | .000800        | 2,460,953          |
| 10% of Basic (53A-17a-145)                          |                |                   |                |                   |                |                |                    |
| Voted Capital (53A-16-110)                          |                |                   |                |                   |                |                |                    |
| Vehicle Fees in Lieu of Tax (59-2-405) Cap Found    |                | 218,487           |                | 227,239           |                |                | 224,868            |
| Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic    |                |                   |                |                   |                |                |                    |
| Tax Sales and Redemptions Cap Foundation            | xxx            | 187,328           | xxx            | 214,213           |                | xxx            | 214,578            |
| Tax Sales and Redemptions 10% of Basic              |                |                   |                |                   |                |                |                    |
| Judgement Recovery (59-2-1328)                      |                |                   |                |                   |                | .000009        | 27,686             |
| Tax Refunds   | xxx            | (5,238)           | xxx            | (25,886)          |                | xxx            |                    |
| <b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>           | <b>.000983</b> | <b>2,132,768</b>  | <b>.000918</b> | <b>2,340,973</b>  | <b>0</b>       | <b>.000809</b> | <b>2,928,085</b>   |
| <b>TOTAL OF ALL FUNDS</b>                           |                |                   |                |                   |                |                |                    |
| <b>TOTALS - ALL FUNDS</b>                           | <b>.007387</b> | <b>16,027,105</b> | <b>.007574</b> | <b>19,314,324</b> | <b>0</b>       | <b>.006115</b> | <b>22,133,118</b>  |